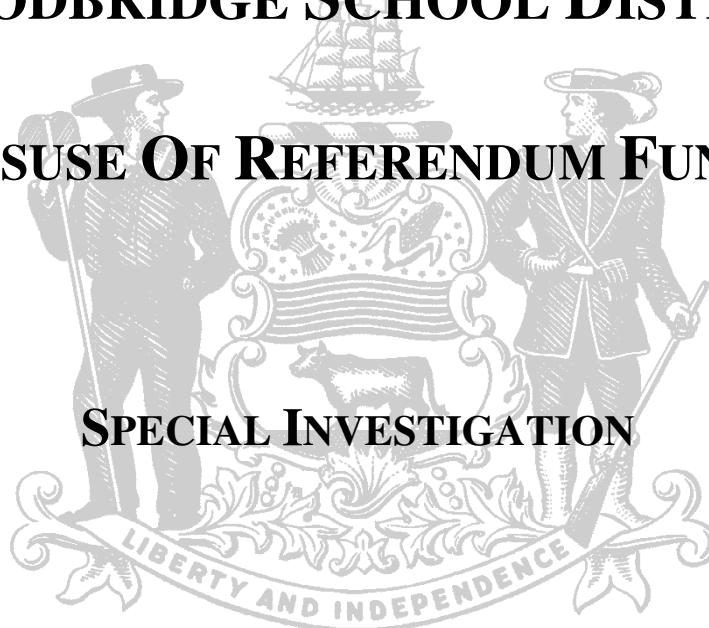


STATE OF DELAWARE
OFFICE OF
AUDITOR OF ACCOUNTS

WOODBRIIDGE SCHOOL DISTRICT

MISUSE OF REFERENDUM FUNDS



SPECIAL INVESTIGATION

FIELDWORK END DATE: JUNE 19, 2006

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TABLE OF CONTENTS

Audit Authority	1
Allegation and Background	2
Objective, Scope, and Methodology	3
Conclusions	4
Distribution of Report	5

AUDIT AUTHORITY

Title 29, Del. C., c. 29 authorizes the Auditor of Accounts to file written reports containing:

1. Whether all expenditures have been for the purpose authorized in the appropriations;
2. Whether all receipts have been accounted for and paid into the State Treasury as required by law;
3. All illegal and unbusinesslike practices;
4. Recommendations for greater simplicity, accuracy, efficiency and economy; and
5. Such data, information and recommendations as the Auditor of Accounts may deem advisable and necessary.

ALLEGATION AND BACKGROUND

ALLEGATION

The Office of Auditor of Accounts (AOA) received an allegation regarding Woodbridge School District (the District). The complainant stated that the District passed a referendum to build an agriculture building. The complainant alleged that once built, the building was used for construction trades, which violated the Certificate of Necessity.

BACKGROUND

The District enrolls approximately 200 students from the towns of Bridgeville and Greenwood in Sussex County and Farmington in Kent County.

The Department of Education's (DOE) approval is required for all school building projects requested by individual school districts. The DOE issued a Certificate of Necessity on February 14, 2001, to the District for the planning, construction, and equipping of a new agricultural building in Fiscal Year 2002. The District held a special election on May 8, 2001 to permit voters of the District to vote for or against the issuance of bonds to finance the new agricultural building. The District voters passed the referendum to increase school taxes for the purpose of the construction of the new agricultural building. The District began using the new building in school year 2004-2005.

OBJECTIVES, SCOPE, & METHODOLOGY

OBJECTIVE

The objective of the investigation was to determine if the Woodbridge School District complied with the Certificate of Necessity in the construction of an agricultural building.

SCOPE

AOA reviewed documentation related to the Certificate of Necessity for the construction of the agricultural building.

The investigation was performed in accordance with the President's Council on Integrity and Efficiency, *Quality Standards for Investigations*.

METHODOLOGY

AOA developed procedures to address the aforementioned objective. Procedures consisted of (a) interviews and inquiry of key personnel and (b) inspection of documentation.

CONCLUSION

<u>Allegation</u>	<u>Observations</u>	<u>Conclusion</u>
The complainant stated that the District passed a referendum to build an agriculture building. The complainant alleged that once built, the building was used for construction trades, which violated the Certificate of Necessity.	<p>AOA reviewed (a) the Certificate of Necessity filed by the District with the DOE and (b) the District's course offerings for the Agricultural Mechanics curricula (these courses are approved by the DOE). AOA interviewed District officials to determine the courses offered in the agriculture building.</p> <p>Per review of documentation and interviews with DOE and the District, AOA determined that the courses conducted in the agriculture building are courses that are approved by DOE as part of the Agricultural Mechanics curricula. The courses are considered to be appropriate course offerings within an agricultural facility.</p>	Unsubstantiated

DISTRIBUTION OF REPORT

Copies of this report have been distributed to the following public officials:

Executive

The Honorable Ruth Ann Minner, Governor, State of Delaware

Legislative

The Honorable Russell T. Larson, Controller General, Office of the Controller General

Other Elective Offices

The Honorable Carl C. Danberg, Attorney General, Office of the Attorney General

Other

The Honorable Valerie Woodruff, Secretary, Department of Education

Ms. Dorcell Spence, Associate Secretary, Finance and Administrative Services, Department of Education

Dr. John W. Marinucci, Education Associate, School Planning and Maintenance, Department of
Education

Dr. Kevin E. Carson, Superintendent, Woodbridge School District

School Board Members, Woodbridge School District